

TABLE T03-0017
Option 5: Index the \$1,000 Child Tax Credit Amount after 2010
Distribution of Income Tax Change by AGI Class , EGTRRA Permanent Baseline, 2012¹

AGI Class (thousands of 2001 dollars) ²	Returns		Percent Change in After-Tax Income ³	Percent of Total Income Tax Change	Average Tax Change (\$)	Average Income Tax Rate ⁴	
	Number (thousands)	Percent of Total				Current Law	Proposal
Less than 10	29,287	19.4	0.0	0.2	0	-8.3	-8.3
10-20	26,127	17.3	0.0	7.0	-6	-4.3	-4.3
20-30	19,773	13.1	0.1	17.0	-18	3.5	3.5
30-40	14,693	9.7	0.1	14.8	-21	7.3	7.2
40-50	11,173	7.4	0.0	11.9	-22	9.4	9.4
50-75	18,130	12.0	0.0	23.2	-27	11.4	11.4
75-100	11,626	7.7	0.0	18.0	-32	13.6	13.6
100-200	15,155	10.0	0.0	7.6	-11	17.5	17.5
200-500	3,446	2.3	0.0	0.0	0	23.6	23.6
500-1,000	568	0.4	0.0	0.0	0	25.6	25.6
More than 1,000	284	0.2	0.0	0.0	0	26.6	26.6
All	151,287	100.0	0.0	100.0	-14	15.0	15.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model.

(1) Calendar year.

(2) Returns with negative AGI are excluded from the lowest income class but are included in the totals.

(3) After-tax income is AGI less individual income tax net of refundable credits.

(4) Average income tax, net of refundable credits, as a percentage of average AGI.